

RULE 12 FEES

The fees for various services of the Board are as follows (must be paid in U. S. dollars):

CPA EXAMINATION:*** Application Fees – First-Time and Section Fees (non-refundable and non-transferable):**

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|-----------------------------------|-------|
| First-time application fee | \$50 |
| Applying for one section | \$75 |
| Applying for two sections..... | \$90 |
| Applying for three sections | \$105 |
| Applying for four sections | \$120 |

*** Other Costs:**

Fees for the NASBA, AICPA, and Test Delivery Provider are also collected by the Board and held for the candidate for transfer to these entities. These entities set fees separate from the Board. The Board will display such fees on the examination application.

APPLICATION FEES (non refundable):

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|---|-------|
| CPA/PA License..... | \$50 |
| Reciprocal License..... | \$50 |
| Registration as a Public Accountant | \$50 |
| Firm Registration of Partnership, Limited Liability Company or Corporation Composed of CPAs..... | \$110 |
| Firm Registration of Partnership, Limited Liability Company or Corporation Composed of PAs | \$110 |
| Firm Registration of Sole Proprietor, Partnership, Limited Liability Company or Corporation Composed of CPAs required to register under Substantial Equivalency | \$110 |
| Reinstatement | \$150 |
| Duplicate or replacement certificate..... | \$ 40 |
| Transfer of Credits From Another Jurisdiction: | |
| Transfer Fee for Each Part | \$10 |

ANNUAL REGISTRATION FEES

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|------------------------------|-------|
| License to Practice..... | \$110 |
| Inactive License Status..... | \$55 |
| Inactive/Retired..... | \$30 |

| | |
|---|-------|
| Firm Registration: Partnership, Corporations and Limited Liability Company..... | \$110 |
| Firm Registration of Sole Proprietor, Partnership, Limited Liability Company or Corporation Composed of CPAs required to register under Substantial Equivalency | \$110 |
| Registration of each firm office in excess of one office..... | \$ 25 |
| Late Fee - License to Practice/Firms.....per month | \$ 25 |

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|---|----------|
| | Late Fee |
| - Inactive License Status.....per month | \$10 |

QUALITY REVIEW

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|---------------------------|-------|
| Fee for First Report..... | \$100 |
|---------------------------|-------|

Fee for each additional type of report submitted.....\$50
Fees are due at the time reports are submitted for review in response to QR Survey.